

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2016

DPA1013: FUNDAMENTALS OF ACCOUNTING

TARIKH : 01 NOVEMBER 2016

MASA : 8.30 AM - 10.30 AM (2 JAM)

Kertas ini mengandungi **TUJUH BELAS (17)** halaman bercetak.

Bahagian A: Objektif (15 soalan)

Bahagian B: Struktur (3 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A : 15 MARKS
BAHAGIAN A : 15 MARKAH

INSTRUCTIONS:

This section consists of **FIFTEEN (15)** objective questions. Mark your answers in OMR provided.

ARAHAN:

Bahagian ini mengandungi LIMA BELAS (15) soalan objektif. Tandakan jawapan anda di dalam borang OMR yang telah disediakan.

CLO1
C1

1. Which of the following is the correct sequence for accounting process?

Manakah antara berikut adalah aturan proses perakaunan yang betul?

- A. Interpreting, Classifying, Recording, Summarizing
Mentafsir, Mengelas, Merekod, Meringkaskan
- B. Recording, Classifying, Summarizing, Interpreting
Merekod, Mengelas, Meringkaskan, Mentafsir
- C. Classifying, Recording, Interpreting, Summarizing
Mengelas, Merekod, Mentafsir, Meringkaskan
- D. Classifying, Recording, Summarizing, Interpreting
Mengelas, Merekod, Meringkaskan, Mentafsir

CLO1
C1

2. In accrual accounting, the _____ principle states that expenses should be recorded during the period in which they are incurred as to generate revenue, regardless of when the transfer of cash occurs.

Dalam perakaunan akrual, prinsip _____ menyatakan setiap belanja haruslah direkod dalam tempoh perakaunan dimana ianya berlaku untuk tujuan mendapatkan hasil walaupun tiada pembayaran tunai dilakukan.

- A. Separate Entity
Entiti Berasingan
- B. Consistency
Konsisten
- C. Matching
Pemadanan
- D. Going Concern
Usaha Berterusan

CLO1
C1

3. Below are the internal user of accounting information **EXCEPT**

Semua di bawah adalah pengguna dalaman maklumat perakaunan KECUALI

- A. Inland Revenue Board
Lembaga Hasil Dalam Negeri
- B. Management Staff
Pekerja Pengurusan
- C. Business Owner
Pemilik Perniagaan
- D. Marketing Department Staff
Pekerja Jabatan Pemasaran

CLO1
C1

4. Which of the following are the roles of an accountant?

Manakah antara yang berikut merupakan peranan akauntan?

- I. Prepare financial reports
Menyediakan laporan kewangan
 - II. Comply with the accounting standards
Mematuhi standard perakaunan
 - III. Manage and run the business
Menguruskan dan menjalankan perniagaan
 - IV. To ensure salary increments
Untuk memastikan kenaikan gaji
- A. I and II
I dan II
 - B. II and III
II dan III
 - C. II and IV
II dan IV
 - D. III and IV
III dan IV

CLO1
C1

5. The accounting cycle is a series of steps performed during the accounting period. What is the **SECOND STEP** in the accounting cycle?

Kitaran perakaunan adalah satu siri langkah-langkah yang dilaksanakan bagi sesuatu tempoh perakaunan. Apakah langkah KEDUA dalam kitaran perakaunan?

- A. Ledger
Lejar
- B. Trial Balance
Imbangan Duga
- C. Journal
Jurnal
- D. Source documents
Dokumen sumber

CLO1
C1

6. This document is usually issued when there is a sales return (return inwards) or when a sales prices is overstated.

Dokumen ini kebiasaanya dikeluarkan apabila ada pulangan jualan (pulangan masuk) atau apabila harga jualan terlebih nyata.

- A. Debit notes
Nota debit
- B. Credit notes
Nota kredit
- C. Receipt
Resit
- D. Invoice
Invois

CLO1
C1

7. _____ is an evidence that payment has been made by cheque.

_____ adalah bukti bayaran yang dibuat menggunakan cek.

A. Vouchers
BaucarB. Cheque butts
Keratan cekC. Memos
MemoD. Debit note
Nota debitCLO1
C18. A special journal is used to record a specific type of transaction only. Examples of special journal are below **EXCEPT**:*Jurnal Khas digunakan untuk merekod jenis transaksi yang khusus sahaja. Contoh jurnal khas adalah seperti di bawah **KECUALI**:*A. Purchases day journal
Jurnal belianB. Sales day journal
Jurnal jualanC. Sales return day journal
Jurnal pulangan jualanD. Drawing day journal
Jurnal ambilanCLO1
C1

9. Miss Rafizah invested RM3,500 cash and brought in a vehicle valued RM65,000 into the business. How do these transactions give impact to the accounting equation?

*Cik Rafizah melaburkan RM3,500 tunai dan membawa masuk kenderaan bernilai RM65,000 ke dalam perniagaan. Bagaimanakah transaksi ini akan memberi impak dalam persamaan perakaunan?*A. Capital will increase while cash will decrease and vehicle will increase
*Modal akan meningkat, tunai akan menurun, dan kenderaan akan meningkat*B. Capital will increase and asset will increase
*Modal akan meningkat, dan aset akan meningkat*C. Cash and vehicle will increase
*Tunai dan kenderaan akan meningkat*D. Cash, vehicle and liabilities will increase
*Tunai, kenderaan and liabiliti akan meningkat.*CLO1
C1

10. Which of the following accounts that always has a credit balance?

*Manakah antara akaun – akaun berikut yang sentiasa berbaki kredit?*A. Bank account
Akaun BankB. Drawing account.
Akaun AmbilanC. Office Equipment account.
Akaun Peralatan PejabatD. Capital account.
Account Modal.CLO1
C1

11. When a debit balance is greater than credit balance, the account balance that will be brought forward is

*Apabila baki debit lebih besar daripada baki kredit, maka baki akaun yang akan dibawa ke hadapan adalah.....*A. Debit balance
Baki debitB. Credit balance
Baki kreditC. Debit and Credit balance
Baki debit dan kreditD. No balance
Tiada baki

CLO1
C1

12. In a double entry system, each transaction occur needs to be recorded in at least.....

Di dalam sistem catatan bergu, semua transaksi yang berlaku hendaklah direkodkan sekurang-kurangnya di dalam

- A. two different accounts
dua akaun berbeza
- B. two sets of different accounting books
dua set buku perakaunan berbeza
- C. two different assets
dua jenis asset berbeza
- D. two different asset and liability
dua aset and liabiliti yang berbeza.

CLO1
C1

13. A company's inventories and purchases information for January 2016 is as follows:

Maklumat inventori dan belian sebuah syarikat bagi bulan Januari 2016 adalah seperti berikut:

Opening inventories on 1 January 2016 <i>Inventori Awal pada 1 Januari 2016</i>	RM10,000
Purchases <i>Belian</i>	RM72,000
Closing inventories on 31 January 2016 <i>Inventori Akhir pada 31 Januari 2016</i>	RM15,000

What is the Cost of Goods Sold in January 2016?

Berapakah nilai Kos Barang Dijual bagi bulan Januari 2016?

- A. RM67,000
- B. RM72,000
- C. RM77,000
- D. RM87,000

CLO1
C1

14. What is the value for the Owner's Equity in the table below?

Berapakah nilai Ekuiti Pemilik di dalam jadual di bawah?

	RM
Asset <i>Aset</i>	10,000
Liability <i>Liabiliti</i>	5,000
Owner's Equity <i>Ekuiti Pemilik</i>	?

- A. RM 15,000
- B. RM 5,000
- C. RM 10,000
- D. RM 20,000

CLO1
C1

15. Failure to make adjusting entries for accrued expenses will result in:

Kegagalan membuat catatan pelarasan untuk belanja terakru akan menyebabkan:

- A. Understatement of expenses and understatement of liability.
Terkurang nyata belanja dan terkurang nyata liabiliti.
- B. Overstatement of expenses and understatement of income.
Terlebih nyata belanja dan terkurang nyata pendapatan.
- C. Understatement of expenses and understatement of income.
Terkurang nyata belanja dan terkurang nyata pendapatan.
- D. Overstatement of expenses and overstatement of liability
Terlebih nyata belanja dan terlebih nyata liabiliti.

SECTION B : 85 MARKS**BAHAGIAN B : 85 MARKAH****INSTRUCTION:**

This section consists of **THREE (3)** structured questions. Answer all questions.

ARAHAN:

Bahagian ini mengandungi **TIGA (3)** soalan struktur. Jawab semua soalan.

QUESTION 1 (30 MARKS)

- (a) Umar is the owner of a grocery shop. The following is the balance on 1 July 2015:

Cash RM2,000

Bank RM10,000

During the month of July 2015, Umar Enterprise had the following transactions:

Date	Transaction	Amount (RM)
July 2	Purchases by cheque	4,500
3	Cash sales to Lily.	1,000
6	Sold goods to Yun Lee, Yun Lee paid by cheque.	5,000
9	Cash sales.	1,350
13	Purchased goods from Bestari Design on credit.	3,000
17	Cash sales and the money was banked in.	6,900
20	Paid off entire amount owed to Bestari Design by cheque. Received 5% discount.	
21	Purchased office table by cheque	510
22	Sold goods to Reza Enterprise on credit.	4,000
24	Withdrew cash from the business for personal use.	380
27	Received cheque from Reza Enterprise to pay off its account. Discount allowed 5%.	

You are required to:

- i) Demonstrate the above transactions in a three-column cash book. [15 marks]

CLO2
C2

SOALAN 1

- (a) Umar adalah pemilik kedai runcit Umar Enterprise. Berikut adalah baki pada 1 Julai 2015:

Tunai RM2,000

Bank RM10,000

Berikut urusniaga yang dijalankan oleh Umar Enterprise sepanjang bulan Julai 2015:

Tarikh	Urusniaga	Jumlah (RM)
Julai 2	Belian barangniaga secara cek.	4,500
3	Jualan tunai kepada Lily.	1,000
6	Jualan barangniaga kepada Yun Lee. Yun Lee bayar menggunakan cek.	5,000
9	Jualan tunai.	1,350
13	Belian barangniaga daripada Bestari Design secara kredit.	3,000
17	Jualan tunai dan tunai dimasukkan ke dalam bank.	6,900
20	Bayar hutang kepada Bestari Design menggunakan cek. Terima diskaun 5%.	
21	Beli meja pejabat menggunakan cek.	510
22	Jual barangniaga kepada Reza Enterprise secara kredit.	4,000
24	Ambilan tunai dari perniagaan untuk kegunaan peribadi.	380
27	Terima cek daripada Reza Enterprise untuk bayaran akaunnya. Diskaun diberi 5%.	

CLO2
C2

Anda dikehendaki :

- i) Merekodkan urusniaga di atas dalam buku tunai tiga lajur. [15 markah]

(b) The following are the transactions of Emart Trading.

2015

January

- 1 Encik Mart, the owner of Emart Trading invested cash of RM20,000 into the business.
- 5 Furniture amounting to RM2,000 was purchased on credit from DCO Furniture Bhd.
- 9 Encik Mart took cash of RM100 for personal use.
- 10 The business paid a cheque for RM100 for office stationeries.
- 13 The business paid the full amount owing for the furniture purchased on the 5th of January 2015, by paying with a cheque.
- 25 The business paid cash of RM80 for miscellaneous expenses.
- 31 The business paid salaries amounting to RM2,000 with cheque.

You are required to :

- i. Transfer all the transactions to the relevant ledgers without balancing off.

[15 marks]

(b) Berikut adalah urusanniaga Emart Trading.

2015

January

- 1 Encik Mart, pemilik Emart Trading melabur tunai RM20,000 ke dalam perniagaan.
- 5 Belian perabot secara kredit RM2,000 daripada DCO Furniture Bhd.
- 9 Encik Mart mengambil tunai RM100 untuk kegunaan peribadi.
- 10 Perniagaan membayar menggunakan cek RM100 untuk alatulis pejabat.
- 13 Perniagaan membayar penuh hutang perabot yang dibeli pada 5 January 2015 menggunakan cek.
- 25 Perniagaan membayar secara tunai RM80 untuk belanja pelbagai.
- 31 Perniagaan membayar gaji RM2,000 dengan cek.

Anda dikehendaki :

- i. Pindahkan semua urusanniaga ke dalam lejar tanpa imbalan. [15 markah]

QUESTION 2 (25 MARKS)

Bubulicious Enterprise prepared the following Trial Balance which contain number of errors.

Bubulicious Enterprise		
Trial Balance as at 31 December 2015		
	Debit (RM)	Credit (RM)
Stock 1 January 2015	12,300	
Purchases		50,265
Sales	83,445	
Returns inwards		850
Returns outwards	800	
Duty on purchases		925
Carriage inwards	850	
Carriage outwards		1,230
Commission received	3,850	
Insurance		335
Advertising	3,450	
Debtors		2,495
Creditors	8,415	
Rent received		4,000
Fitting and fixtures		38,000
Discount received	277	
Discount allowed		465
Motor vehicle	58,300	
Salaries		8,922
Cash	12,250	
Bank (overdraft)		1,500
Loans	64,000	
Drawings	650	
Fixed deposit		30,000
Capital		55,000
	248,587	193,987

CLO2
C1

- a) You are required to re-draft the Trial Balance after making the necessary corrections.

[20 marks]

CLO2
C2

- b) Explain TWO (2) purposes of preparing Trial Balance.

[5 marks]

SOALAN 2

Bubulicious Enterprise menyediakan Imbangan Duga seperti berikut yang mengandungi beberapa kesilapan.

<i>Bubulicious Enterprise</i>		
<i>Imbangan Duga pada 31 Disember 2015</i>		
	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
<i>Stok 1 Januari 2015</i>	<i>12,300</i>	
<i>Belian</i>		<i>50,265</i>
<i>Jualan</i>	<i>83,445</i>	
<i>Pulangan masuk</i>		<i>850</i>
<i>Pulangan keluar</i>	<i>800</i>	
<i>Duti atas belian</i>		<i>925</i>
<i>Angkutan masuk</i>	<i>850</i>	
<i>Angkutan keluar</i>		<i>1,230</i>
<i>Komisen diterima</i>	<i>3,850</i>	
<i>Insurans</i>		<i>335</i>
<i>Pengiklanan</i>	<i>3,450</i>	
<i>Penghutang</i>		<i>2,495</i>
<i>Pemiutang</i>	<i>8,415</i>	
<i>Sewa diterima</i>		<i>4,000</i>
<i>Lengkapan dan lekapan</i>		<i>38,000</i>
<i>Diskaun diterima</i>	<i>277</i>	
<i>Diskaun diberi</i>		<i>465</i>
<i>Kenderaan bermotor</i>	<i>58,300</i>	
<i>Gaji</i>		<i>8,922</i>
<i>Tunai</i>	<i>12,250</i>	
<i>Bank (overdra)</i>		<i>1,500</i>
<i>Pinjaman</i>	<i>64,000</i>	
<i>Ambilan</i>	<i>650</i>	
<i>Deposit tetap</i>		<i>30,000</i>
<i>Modal</i>		<i>55,000</i>
	<i>248,587</i>	<i>193,987</i>

CLO2
C1 a) Anda dikehendaki mendraf semula Imbangan Duga selepas membuat pembedulan yang berkaitan. [20 markah]

CLO2
C2 b) Terangkan DUA (2) tujuan penyediaan Imbangan Duga. [5 markah]

QUESTION 3

The Fedderic Fekkai Enterprise is a business that involves with hair care products. The following information was extracted from the business on 30 June 2016.

Account	RM	RM
	Debit	Credit
Motor Vehicle	7,500	
Fixtures and Fittings	5,800	
Furniture	3,400	
Cash in hand	2,100	
Cash in bank	1,875	
Stock as 1 July 2015	3,875	
Accumulated depreciation: Motor Vehicle		2,100
Fixtures and Fittings		580
Furniture		170
Miscellaneous expenses	465	
Bad debts	529	
Rental	317	
Discount	265	172
Debtor & Creditor	4,950	2,754
Freight outwards	437	
Freight inwards	322	
Commission		1,294
Provision for doubtful debts		455
Sales & Purchases	28,569	41,149
Insurance	694	
Return	128	136
Utilities	867	
Salary	2,957	
Capital		20,429
Drawings	4,189	
Total	69,239	69,239

Additional information:

- i. Stock at 30 June 2016 is RM4,158
- ii. Bad debts to be write off is RM150
- iii. Provision for doubtful debts is 5% on net debtor
- iv. Accrued commission of RM245 was identified
- v. Bad debts recovered by cheque was recorded at RM115
- vi. Prepaid insurance RM105
- vii. Accrued expenses:
 - a. Rental RM33
 - b. Utilities RM93
- viii. Depreciation :
 - a. Straight line method (20% per annum)
 - i. Motor vehicles
 - b. Reducing balance method (10% per annum)
 - i. Fixture and Fittings
 - ii. Furniture

You are required:

- CLO2
C2 a) Illustrate a Statement of Comprehensive Income for the year ended 30 June 2016
[15 marks]
- CLO2
C3 b) Prepare a Statement of Financial Position as at 30 June 2016.
[15 marks]

SOALAN 3

Fedderic Fekkai Enterprise adalah sebuah perniagaan yang terlibat dengan produk penjagaan rambut. Maklumat berikut diambil daripada perniagaan pada 30 Jun 2016.

<i>Akaun</i>	<i>RM</i>	<i>RM</i>
	<i>Debit</i>	<i>Kredit</i>
<i>Kenderaan</i>	7,500	
<i>Lekapan dan lengkapan</i>	5,800	
<i>Perabot</i>	3,400	
<i>Tunai di tangan</i>	2,100	
<i>Tunai di Bank</i>	1,875	
<i>Stok pada 1 Julai 2015</i>	3,875	
<i>Susut Nilai Berkumpul: Kendera</i>		2,100
<i>Lekapan dan lengkapan</i>		580
<i>Perabot</i>		170
<i>Belanja Pelbagai</i>	465	
<i>Hutang Lapuk</i>	529	
<i>Sewaan</i>	317	
<i>Diskaun</i>	265	172
<i>Penghutang & Pemiutang</i>	4,950	2,754
<i>Angkutan Keluar</i>	437	
<i>Angkutan Masuk</i>	322	
<i>Komisen</i>		1,294
<i>Peruntukan Hutang Ragu</i>		455
<i>Jualan & Belian</i>	28,569	41,149
<i>Insurans</i>	694	
<i>Pulangan</i>	128	136
<i>Utiliti</i>	867	
<i>Gaji</i>	2,957	
<i>Modal</i>		20,429
<i>Ambilan</i>	4,189	
<i>Jumlah</i>	<i>69,239</i>	<i>69,239</i>

Maklumat Tambahan:

- i. Stok pada 30 Jun 2016 adalah RM4,158
- ii. Hutang lapuk dihapuskira adalah RM150
- iii. Peruntukan hutang ragu adalah 5% daripada baki penghutang
- iv. Komisen belum bayar RM245 dikenalpasti
- v. Hutang lapuk pulih menggunakan cek direkodkan pada RM115
- vi. Prabayar insurans RM105
- vii. Belanja akru:
 - a. Sewaan RM33
 - b. Utiliti RM93
- viii. Susut nilai :
 - a. Kaedah Garis Lurus (20% setahun)
 - i. Kenderaan bermotor
 - b. Kaedah Baki Berkurangan (10% setahun)
 - i. Lekapan dan lengkapan
 - ii. Perabot

Anda diminta untuk menyediakan penyata-penyata berikut:

- | | | |
|------------|--|-------------|
| CLO2
C2 | a) Penyata Pendapatan Komprehensif bagi tahun berakhir 30 Jun 2016 | [15 markah] |
| CLO2
C3 | b) Penyata Kedudukan Kewangan pada 30 Jun 2016 | [15 markah] |

SOALAN TAMAT